

# FYE 2009 Review - Annual Financial Report

School District: Pendleton County  
 Audit Firm Name: Denise M Keene CPA  
 Date: 2/18/2010  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,565,688.58	3,490,580.69	75,107.89	3,495,228.00	-4,647.31	Refer Pg 12 Financial Audit Report
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,556,714.69	-3,556,714.69	0.00	3,556,714.69	
Revenue (State) - 3XXX (Not 3900)	11,880,404.99	11,916,603.99	-36,199.00	15,473,319.00	-3,556,715.01	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	15,446,093.57	18,963,899.37	-3,517,805.80	18,968,547.00	-4,647.63	
Expenditures-Not including Transfers Out or On Behalf	15,823,087.03	15,861,244.54	-38,157.51	19,417,960.00	-3,556,715.46	
Expenditures-On Behalf	0.00	3,556,714.69	-3,556,714.69	0.00	3,556,714.69	
Total Expenditures	15,823,087.03	19,417,959.23	-3,594,872.20	19,417,960.00	-0.77	
Excess (Deficiency) of Revenues Over Expenditures	-376,993.46	-454,059.86	77,066.40	-449,413.00	-4,646.86	
Other Financing Sources - Not Transfers In	4,647.00	4,647.00	0.00	0.00	4,647.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	54,029.99	55,460.08	-1,430.09	55,460.00	0.08	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	52,926.00	176,587.25	-123,661.25	176,587.00	0.25	
Total Other Financing Sources, Uses and Transfers	5,750.99	-116,480.17	122,231.16	-121,127.00	4,646.83	
Net Change in Fund Balance	-371,242.47	-570,540.03	199,297.56	-570,540.00	-0.03	
Beginning Fund Balance - July 1	1,244,986.72	1,270,507.72	-25,521.00	1,457,265.00	-186,757.28	Unexplained difference in beginning balance
Ending Balance - June 30	873,744.25	699,967.69	173,776.56	886,725.00	-186,757.31	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,556,714.69	-3,556,714.69	0.00	3,556,714.69	Financial Audit Report does not breakout On Behalf Revenue among funds
On-Behalf Expenditures by Fund	0.00	3,556,714.69	-3,556,714.69	0.00	3,556,714.69	Financial Audit Report does not breakout On Behalf Expenditures among funds
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,146,660.56	1,174,354.56	-27,694.00	1,174,355.00	-0.44	
Revenue (Federal) – 4XXX	1,465,475.93	1,465,475.93	0.00	1,465,476.00	-0.07	
Total Revenues	2,612,136.49	2,639,830.49	-27,694.00	2,639,831.00	-0.51	
Expenditures-Not including Transfers Out and not 0280	2,692,756.49	2,692,756.49	0.00	2,692,757.00	-0.51	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,692,756.49	2,692,756.49	0.00	2,692,757.00	-0.51	
Excess (Deficiency) of Revenues Over Expenditures	-80,620.00	-52,926.00	-27,694.00	-52,926.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	80,620.00	52,926.00	27,694.00	52,926.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	80,620.00	52,926.00	27,694.00	52,926.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	246,170.00	246,170.00	0.00	246,170.00	0.00	
Total Revenues	246,170.00	246,170.00	0.00	246,170.00	0.00	
Expenditures-Not including Transfers Out	88,783.00	88,783.00	0.00	88,783.00	0.00	
Total Expenditures	88,783.00	88,783.00	0.00	88,783.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	157,387.00	157,387.00	0.00	157,387.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	157,387.00	157,387.00	0.00	157,387.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	157,387.00	157,387.00	0.00	157,387.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	935,028.13	1,083,201.00	-148,172.87	1,083,201.00	0.00	
Revenue (State) – 3XXX	1,033,056.00	1,033,056.00	0.00	1,033,056.00	0.00	
Total Revenues	1,968,084.13	2,116,257.00	-148,172.87	2,116,257.00	0.00	
Expenditures-Not including Transfers Out	1,357,850.06	0.00	1,357,850.06	0.00	0.00	
Total Expenditures	1,357,850.06	0.00	1,357,850.06	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	610,234.07	2,116,257.00	-1,506,022.93	2,116,257.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	1,546,416.56	-1,546,416.56	1,546,417.00	-0.44	
Total Other Financing Sources, Uses and Transfers	0.00	-1,546,416.56	1,546,416.56	-1,546,417.00	0.44	
Net Change in Fund Balance	610,234.07	569,840.44	40,393.63	569,840.00	0.44	
Beginning Fund Balance - July 1	1,070,270.54	1,070,270.54	0.00	4,401,180.00	-3,330,909.46	Unexplained difference in beginning balance
Ending Balance - June 30	1,680,504.61	1,640,110.98	40,393.63	4,971,020.00	-3,330,909.02	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	23,861.70	23,861.70	0.00	23,862.00	-0.30	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	23,861.70	23,861.70	0.00	23,862.00	-0.30	
Expenditures-Not including Transfers Out	2,422,940.89	4,455,052.39	-2,032,111.50	4,455,053.00	-0.61	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,422,940.89	4,455,052.39	-2,032,111.50	4,455,053.00	-0.61	
Excess (Deficiency) of Revenues Over Expenditures	-2,399,079.19	-4,431,190.69	2,032,111.50	-4,431,191.00	0.31	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	188,566.50	-188,566.50	188,567.00	-0.50	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	188,566.50	-188,566.50	188,567.00	-0.50	
Net Change in Fund Balance	-2,399,079.19	-4,242,624.19	1,843,545.00	-4,242,624.00	-0.19	
Beginning Fund Balance - July 1	0.00	0.00	0.00	2,734,798.00	-2,734,798.00	Unexplained difference in beginning balance
Ending Balance - June 30	-2,399,079.19	-4,242,624.19	1,843,545.00	-1,507,826.00	-2,734,798.19	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	78.32	-78.32	79.00	-0.68	
Revenue State (3XXX)	0.00	350,395.33	-350,395.33	350,395.00	0.33	
Total Revenues	0.00	350,473.65	-350,473.65	350,474.00	-0.35	
Expenditures - Not Including Transfers Out	0.00	1,842,230.02	-1,842,230.02	1,842,230.00	0.02	
Total Expenditures	0.00	1,842,230.02	-1,842,230.02	1,842,230.00	0.02	
Excess (Deficiency) of Revenues Over Expenditures	0.00	-1,491,756.37	1,491,756.37	-1,491,756.00	-0.37	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	1,481,511.31	-1,481,511.31	1,481,511.00	0.31	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	1,430.09	-1,430.09	1,430.00	0.09	
Total Other Financing Sources, Uses and Transfers	0.00	1,480,081.22	-1,480,081.22	1,480,081.00	0.22	
Net Change in Fund Balance	0.00	-11,675.15	11,675.15	-11,675.00	-0.15	
Beginning Fund Balance - July 1	0.00	17,091.83	-17,091.83	17,092.00	-0.17	
Ending Balance - June 30	0.00	5,416.68	-5,416.68	5,417.00	-0.32	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	17,091.83	-17,091.83	0.00	17,091.83	
Ending Balance - June 30	0.00	17,091.83	-17,091.83	0.00	17,091.83	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	20,296,345.89	24,340,492.21	-4,044,146.32	24,345,141.00	-4,648.79	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	22,385,417.47	28,496,781.13	-6,111,363.66	28,496,783.00	-1.87	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-2,089,071.58	-4,156,288.92	2,067,217.34	-4,151,642.00	-4,646.92	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	86,370.99	58,676.99	27,694.00	54,030.00	4,646.99	
Net Change in Fund Balance - Governmental Funds	-2,002,700.59	-4,097,611.93	2,094,911.34	-4,097,612.00	0.07	
Beginning Fund Balance - July 1 - Governmental Funds	2,315,257.26	2,374,961.92	-59,704.66	8,610,335.00	-6,235,373.08	
Ending Fund Balance - June 30 - Governmental Funds	312,556.67	-1,722,650.01	2,035,206.68	4,512,723.00	-6,235,373.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	535,420.83	535,420.83	0.00	535,421.00	-0.17	
Total Operating Revenues	535,420.83	535,420.83	0.00	535,421.00	-0.17	
Expenditures-Not including Transfers Out or On-behalf	1,270,485.19	1,310,738.05	-40,252.86	1,402,251.00	-91,512.95	
Expenditures-On Behalf	0.00	130,210.00	-130,210.00	0.00	130,210.00	
Expenditures - Depreciation Only (Fund 81)	0.00	76,765.61	-76,765.61	76,765.00	0.61	
Total Operating Expenses	1,270,485.19	1,517,713.66	-247,228.47	1,479,016.00	38,697.66	Refer Pg 15 Financial Audit Report
Operating Income (Loss)	-735,064.36	-982,292.83	247,228.47	-943,595.00	-38,697.83	
Non-Operating Revenue - Interest Income Only (Local) - 1510	6,980.98	6,980.98	0.00	6,981.00	-0.02	
Revenue (State) - 3XXX	14,766.00	14,766.00	0.00	14,766.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	130,210.00	-130,210.00	130,210.00	0.00	
Donated Commodities - 4550	45,459.18	43,813.00	1,646.18	43,813.00	0.00	
Revenue (Federal) - 4XXX, not 4550	795,282.00	795,282.00	0.00	795,282.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	862,488.16	991,051.98	-128,563.82	991,052.00	-0.02	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	54,029.99	54,029.99	0.00	54,030.00	-0.01	
Net Transfers In (Out)	-54,029.99	-54,029.99	0.00	-54,030.00	0.01	
Change in Net Assets	73,393.81	-45,270.84	118,664.65	-6,573.00	-38,697.84	
Beginning Net Assets - July 1	636,535.29	636,535.29	0.00	1,388,179.00	-751,643.71	Unexplained difference in beginning balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	709,929.10	591,264.45	118,664.65	1,381,606.00	-790,341.55	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	46,559.79	46,559.79	0.00	49,953.00	-3,393.21	Refer Pg 15 Financial Audit Report, DayCare and Adult Education have been consolidated into one total on Financial Audit Report
Total Operating Revenues	46,559.79	46,559.79	0.00	49,953.00	-3,393.21	
Expenditures-Not including Transfers Out	50,671.77	62,508.77	-11,837.00	67,097.00	-4,588.23	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	50,671.77	62,508.77	-11,837.00	67,097.00	-4,588.23	
Operating Income (Loss)	-4,111.98	-15,948.98	11,837.00	-17,144.00	1,195.02	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	11,837.00	-11,837.00	12,207.00	-370.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	11,837.00	-11,837.00	12,207.00	-370.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-4,111.98	-4,111.98	0.00	-4,937.00	825.02	
Beginning Net Assets - July 1	7,116.64	7,116.64	0.00	9,730.00	-2,613.36	Unexplained difference in beginning balance
Ending Net Assets - June 30	3,004.66	3,004.66	0.00	4,793.00	-1,788.34	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	3,393.50	3,393.50	0.00	0.00	3,393.50	
Total Operating Revenues	3,393.50	3,393.50	0.00	0.00	3,393.50	
Expenditures-Not including Transfers Out	4,218.06	4,588.06	-370.00	0.00	4,588.06	
Total Operating Expenses	4,218.06	4,588.06	-370.00	0.00	4,588.06	
Operating Income (Loss)	-824.56	-1,194.56	370.00	0.00	-1,194.56	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	370.00	-370.00	0.00	370.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	370.00	-370.00	0.00	370.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-824.56	-824.56	0.00	0.00	-824.56	
Beginning Net Assets - July 1	2,612.98	2,612.98	0.00	0.00	2,612.98	
Ending Net Assets - June 30	1,788.42	1,788.42	0.00	0.00	1,788.42	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	585,374.12	585,374.12	0.00	585,374.00	0.12	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,325,375.02	1,584,810.49	-259,435.47	1,546,113.00	38,697.49	
Operating Income (Loss) - Proprietary Funds	-740,000.90	-999,436.37	259,435.47	-960,739.00	-38,697.37	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	862,488.16	1,003,258.98	-140,770.82	1,003,259.00	-0.02	
Net Transfers In (Out) - Proprietary Funds	-54,029.99	-54,029.99	0.00	-54,030.00	0.01	
Net Income (Loss) - Proprietary Funds	68,457.27	-50,207.38	118,664.65	-11,510.00	-38,697.38	
Net Assets, July 1, 2008 - Proprietary Funds	643,651.93	643,651.93	0.00	1,397,909.00	-754,257.07	
Net Assets, June 30, 2009 - Proprietary Funds	712,109.20	593,444.55	118,664.65	1,386,399.00	-792,954.45	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	130,210.00	-130,210.00	0.00	130,210.00	Refer Pg 15 Financial Audit Reporting Reporting Food Service On Behalf Revenue as \$130,210
Fund 51 - On-Behalf Expenditures	0.00	130,210.00	-130,210.00	0.00	130,210.00	Financial Audit Report does not breakout On Behalf Expenditures among funds
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	1,315,140.49	-1,315,140.49	1,315,140.00	0.49	Refer to PG 28 Note D Financial Audit Report
Depreciation Expense - Fund 81	0.00	76,765.61	-76,765.61	76,765.00	0.61	Refer to PG 15 and 28 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,699,131.69	-3,699,131.69	3,714,020.55	-14,888.86	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	142,417.00	-142,417.00	Refer PG 35 Note Q Financial Audit Report reporting Total On Behalf Payment of \$ 3,699,132
On-Behalf Payments (Audit - KDE Web)	0.00	-3,699,131.69	3,699,131.69	-3,571,603.55	-127,528.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-148.97	148.97	0.00	-148.97	These are not being reviewed at this time
Deductions	0.00	1,315,140.49	-1,315,140.49	0.00	1,315,140.49	
Change Total assets	0.00	-1,315,289.46	1,315,289.46	0.00	-1,315,289.46	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,315,289.46	1,315,289.46	0.00	-1,315,289.46	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	76,765.61	-76,765.61	0.00	76,765.61	
Change Total assets	0.00	-76,765.61	76,765.61	0.00	-76,765.61	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-76,765.61	76,765.61	0.00	-76,765.61	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-148.97	148.97	0.00	-148.97	These are not being reviewed at this time
Total Deductions - Fixed Assets	0.00	1,391,906.10	-1,391,906.10	0.00	1,391,906.10	
Change in Total Fixed Assets	0.00	-1,392,055.07	1,392,055.07	0.00	-1,392,055.07	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-1,392,055.07	1,392,055.07	0.00	-1,392,055.07	